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IDAHO DEPARTMENT OF HEALTH AND WELFARE 90-DAY FOLLOW-UP

On October 25, 2013, the Legislative Services Office released a management report for the Idaho Department of Health and Welfare (Department) for the fiscal years 2011 and 2012. Below is a summary of the two findings and recommendations contained in that report. Procedures will be completed after July 1, 2014, to provide a comprehensive review of the Department's implementation of corrective action and compliance with appropriations. A third finding and conclusion was included in the report that summarized our review of potential system and staffing concerns associated with establishing a three-fund accounting system. As no recommendation was provided and no corrective action was required, this finding is not included in this follow-up report.

FINDING 1

Over the two-year period, three programs within the Division of Public Health exceeded appropriated amounts by approximately \$67,000.

We recommended that the Department strengthen internal controls over the processes used to account for spending and used to report compliance with legislative appropriations.

FINDING 2

Transfers of legislative appropriation between expenditure categories intended to ensure compliance lacked proper approvals.

We recommended that the Department design and implement appropriate internal controls to ensure compliance with appropriation bills and statutes. We further recommended that the Department maintain detailed supporting documentation for all transactions recorded on the DU 2.00 Report.